

EXHIBIT 2A

**USA Commercial Mortgage
Ray Quinney & Nebeker Billing Detail**

Total to Date	Dollars (in 000's) - April through July						% of Total - April - July					
	CMC	FT	DT	Realty	Secur.	Total	CMC	FT	DT	Realty	Secur.	Total
Case Administration	\$ 237.61	\$ 2.11	\$ 2.11	\$ 0.53	\$ 0.53	242.88	97.83%	0.87%	0.87%	0.22%	0.22%	100.00%
Asset Analysis and Recovery	69.13	-	-	-	-	69.13	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Asset Disposition	4.92	-	-	-	-	4.92	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Business Operations	159.84	-	-	-	-	159.84	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Claims Administration and Objections	1.92	-	-	-	-	1.92	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Employee Benefits / Pensions	6.52	-	-	-	-	6.52	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Fees / Employment Applications	38.00	-	-	-	-	38.00	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Fees / Employment Objections	1.70	-	-	-	-	1.70	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Executory Contracts	7.10	-	-	-	-	7.10	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Financing	39.44	-	-	-	-	39.44	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Litigation	96.08	-	-	-	-	96.08	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Plan and Disclosure Statement	17.19	-	-	-	-	17.19	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Tax Issues	0.69	-	-	-	-	0.69	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Travel Time	41.37	-	-	-	-	41.37	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Regulatory Work	72.35	-	-	-	-	72.35	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Committee Relations *	69.28	32.30	36.49	-	-	138.07	50.17%	23.40%	26.43%	0.00%	0.00%	100.00%
Subtotal	863.12	34.41	38.60	0.53	0.53	937.19	92.10%	3.67%	4.12%	0.06%	0.06%	100.00%
Expenses	64.95	-	-	-	-	64.95	100.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Total	\$ 928.08	\$ 34.41	\$ 38.60	\$ 0.53	\$ 0.53	\$ 1,002.14	92.61%	3.43%	3.85%	0.05%	0.05%	100.00%

* RQ&N charged \$42,735 in fees to the Executory Contract Holders committee that was included in the USACM estate for purposes of this analysis.